

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

CARTER W. RAE,

Petitioner,

v.

Case No: 04-10289
Honorable David M. Lawson

UNITED STATES OF AMERICA,

Respondent.

/

**ORDER ADOPTING MAGISTRATE JUDGE'S REPORT AND
RECOMMENDATION AND DENYING PETITION TO QUASH**

On October 18, 2004, the petitioner filed with the Court a petition to quash an IRS summons.

On January 14, 2005, the respondent filed a motion to deny the petition. The Court referred this case to United States Magistrate Judge Charles E. Binder for general case management pursuant to 28 U.S.C. § 636(b)(1)(B). The magistrate judge issued his report on August 18, 2005, recommending that this Court deny the petition. Although the magistrate judge's report explicitly stated that the parties to this action may object to and seek review of the recommendation within ten days of service of the report, no objections have been filed.

The parties' failure to file objections to the Report and Recommendation waives any further right to appeal. *Smith v. Detroit Federation of Teachers Local 231*, 829 F.2d 1370, 1373 (6th Cir. 1987). Likewise, the failure to object to the Magistrate Judge's report releases the Court from its duty to independently review the motion. *Thomas v. Arn*, 474 U.S. 140, 149 (1985). However, the Court agrees with the findings and conclusions of the Magistrate Judge.

Accordingly, it is **ORDERED** that the Magistrate Judge's Report and Recommendation [dkt # 6] is **ADOPTED**, and the petition to quash [dkt # 1] is **DENIED**.

s/David M. Lawson
DAVID M. LAWSON
United States District Judge

Dated: September 26, 2005

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on September 26, 2005.

s/Tracy A. Jacobs
TRACY A. JACOBS